

**FIRST-TIER TRIBUNAL
TAX**

**FIRST-TIER TRIBUNAL APPLICATION
FOR
PERMISSION TO APPEAL TO UPPER TRIBUNAL**

Office stamp
(date received)

This form should be used when making an application to the First-tier Tribunal for permission to appeal to the Upper Tribunal. You **must** apply to the First-tier Tribunal for permission to appeal before you make an application/appeal to the Upper Tribunal.

Please Read the guidance notes before completing the application for permission to appeal. Use black ink and complete the form in **CAPITALS** or in typewriting.
Use another sheet of paper if there is not enough space for you to say everything.
(Please put your name at the top of any additional sheets)

A

Applicant's details

Appeal reference
number

Title or company or
organisation

First name

Surname

Address

Telephone number

Email address

Do you have a
representative?

☐ Yes

☐ No

If yes please give your representative's details below

Name of
organisation or
business (if
applicable)

Contact name

Address

Telephone number

Email address.

Reference number (if any)

B**About the First-tier Tribunal decision**

Please tick the document which gives the decision against which you would like to appeal:

- ☐ Full written statement of reasons
- ☐ Notification that the statement of reasons has been amended or corrected following a review
- ☐ Notification that an application for the decision to be set aside has been unsuccessful

C**Time limit for making a First-tier application for permission to appeal.**

Your completed application for permission to appeal should reach the Tribunal Service within 56 days of the First-tier Tribunal sending you notice of the decision you would like to appeal against. If it is likely to reach us after this time you must ask the tribunal to extend the time limit for making the application giving full reasons why it is late.

I request that the time limit for making the application be extended:

☐ Yes

Reasons why the application is made late (if applicable).

D**Reasons for applying and outcome requested**

Please state what **error (s) of law** you consider the tribunal has made and the result you are seeking.

If you want to say more, please use another sheet of paper

E**Application for Permission to Appeal to the Upper Tribunal**

I apply for permission to appeal to the Upper Tribunal

I authorise my representative named in **Part A** above to act on my behalf in all proceedings before the First-tier Tribunal.*

(* Delete if you have no representative or you are a solicitor filling in this form on behalf of a client)

Applicant's/Solicitor's signature

Date

After you have filled in the form please send to the tribunal office dealing with your appeal

If you need this form in an alternative format e.g. large font, Braille or in Welsh Language please telephone 0300 123 1024.

Once the Tribunal has received your applications it will be considered by the Tribunal judge and you will be informed of the outcome and the next steps you have to take.

You can find out more on our web site www.justice.gov.uk/tribunals/tax